

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kathleen M. Williams
DOCKET NO.: 05-26525.001-R-1
PARCEL NO.: 06-31-203-016-0000

The parties of record before the Property Tax Appeal Board are Kathleen M. Williams, the appellant, Chicago, and the Cook County Board of Review.

The subject property consists of a one-year-old, two-story style single-family dwelling of frame construction containing located in Hanover Township, Cook County. Amenities include three full baths, a half-bath, a full basement, and a three-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject is incorrectly assessed. It is the appellant's contention the subject dwelling contains 3,201 square feet of living area, while the board of review's documents suggest the subject contains 3,467 square feet of living area. In support, the appellant proffered a final plat of survey dated May 23, 2005, prepared by a licensed surveyor. The appellant also submitted a 2006 property characteristic printout from the assessor's website indicating the subject's land size was 11,480 square feet of land area. The printout also disclosed while the land assessment was reduced from \$10,453 to \$9,184, the improvement assessment remained the same. The appellant also contends the subject does not contain a fireplace as suggested by the board of review's documents. A copy of the subject's 2005 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$42,800 was disclosed. Of this amount \$10,453 or \$0.92 per square foot of land area is allocated to the land and \$32,347, or \$9.33 per square foot of living area based on 3,467 square feet, is allocated to the improvement. In support of the subject's

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	9,184
IMPR.:	\$	32,010
TOTAL:	\$	41,194

Subject only to the State multiplier as applicable.

assessment, the board of review offered property characteristic sheets and a spreadsheet detailing three suggested comparable properties located on the same street and block as the subject. The comparables consist of one-year old, two-story style single-family dwellings of frame construction. All of the comparables contain three full baths, a half-bath, full basements, fireplaces, and a three-car garage. These properties range in size from 3,467 to 3,759 square feet of living area and have improvement assessments of \$10.00 per square foot of living area. The comparables have land sizes ranging from 10,854 to 15,342 square feet and land assessments of \$0.80 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

In rebuttal, the appellant argued the subject's assessment records and assessment should be adjusted consistent with page one of an unsigned appraisal report proffered with the appellant's rebuttal argument.

The *Official Rules of the Property Tax Appeal Board* states, in pertinent part as follows:

Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. (86 Ill.Adm.Code §1910.63(b))

In this appeal, the appellant presented a brief contending the subject is incorrectly assessed. Documentation supporting this contention was also proffered. Therefore, the Property Tax Appeal Board finds that the appellant has met this burden.

The first issue before the Property Tax Appeal Board is the correct square footage attributable to the subject land and improvement. As to the land in the year at issue, the Board finds that the evidence clearly revealed the subject land size was appropriately reflected 11,480 square feet of land area. Turning to the subject improvement size, the Board finds that the subject's final plat of survey supports the appellant's contention the subject improvement contains 3,201 square feet of living area. Therefore the Board finds that the subject improvement contains 3,201 square feet of living area for purposes of this appeal.

The Property Tax Appeal Board finds that the evidence disclosed the subject's 2006 land assessment placed by the county assessor was reduced to \$9,194, or \$0.80 per square foot of land area. The Board further finds that equity comparables presented by the board of review support the assessor's 2006 tax year land assessment. Thus, the Board finds the subject's land assessment

should be reduced to \$9,194, or \$0.80 per square foot of land area.

Next, the Property Tax Appeal Board finds that the subject's current improvement assessment, based on 3,201 square feet of living area, reflects a per square foot assessment of \$10.11. Moreover, the Board finds that equity comparables presented by the board of review for similar dwellings on the same street as the subject reflect improvement assessments of \$10.00 per square foot of living area, which places the subject's improvement assessment of \$10.11 above the range established by these properties. As a result, the Board finds the subject's improvement assessment should be reduced to \$32,010, or \$10.00 per square foot of living area.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject was incorrectly assessed and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.